

**Employment Security Department  
Unemployment Insurance Division - UI Tax Administration**

**ICESA WASHINGTON REPORTING GUIDELINES  
October 1, 2004**

Thank you for considering the ICESA Washington format for submission of Unemployment Insurance quarterly tax and wage report data. Please review these guidelines to ensure that your quarterly data and payment(s) are processed timely and accurately.

**PLEASE NOTE: The ICESA Washington Reporting Guidelines and ICESA Washington Format Specifications have been revised. Our goal with these revisions is to gather additional information in a format that better conforms to the national standard. We hope these changes will simplify the process for those employers/agents who submit reports using the ICESA format for multiple states.**

**Contact Information:**

For questions on filing your report using the ICESA format and submittal process, visit our website at [www.wa.gov/esd/uifasttax](http://www.wa.gov/esd/uifasttax) or contact the Electronic Processing Team at [UFTSupport@esd.wa.gov](mailto:UFTSupport@esd.wa.gov) or call (360) 902-9636.

For Tax & Wage Regulation and Rule questions, please refer to the instructions on the Internet at [www.wa.gov/esd/tax](http://www.wa.gov/esd/tax) listed as *5208 Instructions*, contact the [District Tax Office](#) listed for your area or call the Employer Accounts Unit at (360) 902-9650.

**Major Law Changes from the State Legislature:**

Recent changes in unemployment insurance (UI) law may affect your organization. An employer that fails to file a report in a timely and complete manner may now be charged a penalty as required under Section 22 of Senate Bill 6097, passed by the legislature this last session. The penalty, to be determined by the Commissioner, will not exceed \$250 or 10 percent of the quarterly contributions, whichever is less, for each such offense. Organizations submitting quarterly report data in the Washington ICESA format with errors (files that do not correctly match the current ICESA Washington Specifications) will receive an error report via email. We will call for an email address if you have not provided one. While this new law is currently in effect, the Department decided not to implement this provision until organizations were informed and educated of the potential for charging of penalties set forth by these provisions. Beginning 3<sup>rd</sup> Quarter 2004 and thereafter, employers will be charged penalties if their reports are not filed correctly. The new tax rules related to Senate Bill 6097 were mailed to employers with their tax rate schedule notice and they are discussed in the Business Update mailed with 4<sup>th</sup> Quarter reports. In addition, you may visit our website at [www.wa.gov/esd/ui/6097info.htm](http://www.wa.gov/esd/ui/6097info.htm) for a comprehensive listing of all the new changes.

**Pre-Submission Requirements:**

A test submission with a test remittance (payment) listing is required prior to your first production filing. All new users submitting test data must adhere to the ICESA Washington

Format Specifications dated October 1, 2004. After the Department has received the test data, it will be passed through the new validation processor. If the test file contains errors, a copy of the error report generated by the validation processor will be provided. Test files will require resubmission until they have been validated as error-free. If no errors are detected you will be notified regarding approval for submission of production data.

Be sure all media is clearly labeled as containing ICESA Test Data and include a contact name, contact e-mail address and telephone number. Please contact us at (360) 902-9636 to arrange for your test so data is **not** processed as production data. Test submissions with test remittance listing should be sent to:

EMPLOYMENT SECURITY DEPARTMENT  
UI TAX - ELECTRONIC PROCESSING  
PO BOX 9046  
OLYMPIA WA 98507-9046

**Submission of Production Data:**

A secure upload of files via https is available at <https://fortress.wa.gov/esd/uia/fasttaxupload/>. If you are interested, please contact electronic processing staff at [UFTSupport@esd.wa.gov](mailto:UFTSupport@esd.wa.gov) or by phone at (360) 902-9636.

Production files sent on media should include a contact name, contact e-mail address and telephone number. **No media will be returned.** Production data media should be mailed to:

EMPLOYMENT SECURITY DEPARTMENT  
UI TAX - ELECTRONIC PROCESSING  
PO BOX 9046  
OLYMPIA WA 98507-9046

Media options include:

- CD
- 3480 uncompressed (18 Track) Cartridge with a standard internal label

NOTE: we cannot process a 36-track cartridge (3490E). Any submissions sent using this media cannot be processed and will be rejected.

File Naming Convention:

Use the following format when naming your ICESA Washington File:

ICESAWA Q\_YEAR.ica

(Where Q = the current quarter and YEAR = the current year).

**Changes for Current Users:**

Current users who file with the ICESA Washington Format will be provided adequate time to convert to the new specifications. Both the ICESA Washington Specifications version dated July 17, 2001 and the new version dated October 1, 2004 will be accepted from current filers for Quarters 1, 2 and 3 of 2004. Regardless of what version is being submitted, users will be provided with error reports and the Department will work closely with you to help correct errors

and transition to the new specifications. Beginning 3<sup>rd</sup> Quarter 2004, users may be charged penalties for reports filed untimely or inaccurately, as outlined in the preceding paragraph on new law changes. Beginning 4<sup>th</sup> Quarter 2004, only those files formatted using the new ICESA Washington Specifications dated October 1, 2004 will be accepted.

For added clarification of the specification changes, a copy of the ICESA Washington Format Specifications that highlight the changes between the version dated July 17, 2001 and the new version dated October 1, 2004 is available on our website at [www.wa.gov/esd/uifasttax](http://www.wa.gov/esd/uifasttax).

**Remittance Listing and Payments:**

All payments made by check, along with a remittance listing, must be sent separate from media data to the address listed below, following these guidelines:

1. Paper remittance listing(s), labeled "ICESA WASHINGTON REPORTING," will list ES Reference Number including check digit (ninth), amount remitted, Check Number, Federal ID Number, Unified Business Identifier (UBI) Number and Business Name, in that order.
2. Include information for one account (ES Reference #) per line.
3. A separate check must be submitted for each account.
4. Remittance listings will have a maximum of 50 accounts per page and will list a page total.
5. Checks must be batched in order, matching the remittance-listing page.

Each remittance listing page, bundled with corresponding checks, will be mailed to:

EMPLOYMENT SECURITY DEPARTMENT  
PO BOX 34467  
SEATTLE WA 98124-1467

**ES Reference Number:**

All accounts submitted electronically must have a *valid* ES Reference Number. See below for information on reporting accounts where there is no valid ES Reference Number and are unable to obtain one by working with your customer.

**Filing without a valid ES Reference Number:**

Any accounts without a valid ES Reference Number (including those applied for) must be submitted using the original or certified 5208A Tax Report and 5208B Wage paper report form. They cannot be reported using the ICESA Washington reporting method. These paper reports and payments should be mailed directly to the address below for processing. Please provide other information on the account (on the form or a separate listing) to assist us in establishing the account or processing the report to the correct account. This information should include Federal ID Number, UBI Number, Business Name, Business Contact Name and Phone Number, and Business Address. Send paper reports without valid ES Reference numbers to:

EMPLOYMENT SECURITY DEPARTMENT  
UI TAX ADMINISTRATION MAILROOM  
PO BOX 9046  
OLYMPIA, WA 98507-9046

**Amended Reports:**

An Amended Report form (5208D) must be used for changes in tax and wage data reported in error. Adjustments must be made for the quarter in which the error occurred. Do not make adjustments by reporting negative hours and/or wages in the current quarter reporting. To submit an amended report, complete the agency provided 5208D Form. This form is available on the Internet under UI Forms at [www.wa.gov/esd/tax](http://www.wa.gov/esd/tax) or by calling the department's Status Unit at (360) 902-9360. Amended reports cannot be submitted electronically at this time.